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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**RESPONSES OF CLAIMANT YERUCHIM LEVILEV, IN OPPOSITION TO
DEBTORS' 347th OMNIBUS OBJECTIONS TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

This Statement of Opposition to the Debtors' 347th Omnibus Objection is submitted on behalf of claimant Yeruchim Levilev, Claim No. 33565 (the "Claimant"). Claimant is submitting a supporting affidavit, filed as an Exhibit to this Opposition. Debtors' 347th Omnibus Objection is the thirteenth in a series of Omnibus Objections attempting to reclassify as equity interests the claims of former employees for unpaid compensation. Debtors' Objection should be denied for the reasons stated in the Responses in Opposition to Debtors' 313th Omnibus Objection, Doc. 29254, filed and served by the undersigned counsel on July 6, 2012, a copy of which is filed and served herewith.

Claimant's affirmation is filed and served with this Opposition, in a format similar to those affirmations submitted in opposition to the 313th Omnibus Objection, and as discussed in the Opposition referenced above, Doc. 29254.

Respectfully submitted,

By: /s/
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